

## **CHAPTER 5-10: RECREATIONAL, ARTS AND PARKS (RAP) TAX**

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### **5-10-010. Purpose.**

Farmington City submitted a ballot proposition to the residents of the City at the municipal general election held on November 4, 2014, providing each resident an opportunity to vote on the imposition of a local sales and use tax of one-tenth of one percent (0.10%) on certain qualifying transactions within the City to fund a recreation center and other recreational and cultural facilities and organizations within the community. A majority of the City's registered voters voting on the opinion question voted in favor of imposing the RAP Tax. The purpose of this Chapter is to impose the RAP Tax as approved by Farmington City voters and to provide for the collection and distribution of the revenues generated by the RAP Tax.

### **5-10-020. Compliance.**

It is the intent of the City to comply with all applicable provisions and restrictions set forth in *Utah Code Ann.* §§ 59-12-1401, et seq., as amended, regarding local option sales and use tax to fund recreational and zoological facilities and botanical, cultural and zoological organizations.

### **5-10-030. Recreation, Arts and Parks (RAP) Tax.**

There is hereby levied a local option sales and use tax on qualifying taxable transactions within Farmington City at the rate of one-tenth of one percent (0.10%). This tax shall be known as the Recreation, Arts and Parks (RAP) Tax. The RAP Tax may be levied for a period of ten (10) years and may be reauthorized at the end of the ten-year period in accordance with applicable provisions of *Utah Code Ann.* § 59-12-1402, as amended.

### **5-10-040. Collection.**

The RAP Tax shall be administered, collected and enforced in accordance with the procedures set forth in Title 59, Chapter 12, Parts 1 and 2, of the *Utah Code Annotated*, as amended, regarding Tax Collection and Local Sales and Use Tax Act (excluding Subsections 59-12-205(2) through (7)), and Title 59, Chapter 1, of the same, as amended, regarding General Taxation Policies.

### **5-10-050. Use of Funds.**

The monies generated from the RAP Tax shall be used for financing recreational and cultural facilities within the City, providing for recreational or cultural facilities; for ongoing operating expenses of cultural organizations within the City and providing for the support of cultural organizations; and for any other eligible facilities or organizations provided by law.

**5-10-060.        Distribution of Funds.**

The City Council has determined that the primary portion of the funds generated by the RAP Tax shall be utilized for the financing of a recreation center and for ongoing operating expenses of such facility and/or organizations providing support for the recreation center. Any funds generated by the RAP Tax and not used for the establishment and ongoing operating expenses of the recreation center may be used for qualifying facilities and organizations approved by the City Council.

**5-10-070.        Effective Date.**

Except as otherwise provided by law for billing cycle transactions and catalogue sales, the enactment and imposition of the RAP Tax shall take effect on the first day of the calendar quarter following a ninety (90) day waiting period beginning on the date the Utah State Tax Commission receives notice from the City regarding its creation of the RAP Tax in accordance with *Utah Code Ann.* § 59-12-1402(5)(b), as amended. Pursuant to such provisions, the Farmington City RAP Tax shall take effect on April 1, 2015.